RECORDATION NO. 18932 BFILED.

JAN - 3 '00

3-21 PM

ALVORD AND ALVORD

ATTORNEYS AT LAW 1600 K STREET, NW SUITE 200

Washington, D.C.

20006-2973

(202) 393-2266 Fax (202) 393-2156 OF COUNSEL URBAN A. LESTER

January 3, 2000

ELIAS C. ALVORD (1942)

ELLSWORTH C. ALVORD (1964)

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Assignment, Management and Escrow Agreement, dated December 28, 1999, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Lease Agreement which was previously filed with the Board under Recordation Number 18732.

The names and addresses of the parties to the enclosed document are:

Assignor:

The Andersons, Inc.

480 West Dussel Drive Maumee, OH 43537

Assignee:

The Vaughn Group, Inc.

9367 Allen Road

West Chester, OH 45069

A description of the railroad equipment covered by the enclosed document is:

eighteen (18) railcars bearing reporting marks and road numbers GNRR 801 - GNRR 818.

Mr. Vernon A. Williams January 3, 2000 Page 2

Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copy of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/bg Enclosures

JAN - 3 '00

3-21PM

MEMORANDUM OF LEASE ASSIGNMENT, MANAGEMENT AND ESCROW AGREEMENT

Memorandum of Lease Assignment, Management and Escrow Agreement ("Lease Assignment"), made and entered into on December 4, 1999, by and between The Vaughn Group, Inc. ("Assignee"), and The Andersons, Inc. ("Assignor").

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WITNESSETH:

The undersigned have entered into that certain Lease Assignment, Management and Escrow Agreement dated December 24, 1999, whereby the Assignor has agreed to assign all of Assignor's rights, title and interest in, to and under the Master Lease Agreement dated February 23, 1993, Schedule 93-2 dated October 15, 1993, between Lease Plan U.S.A., Inc. and Champion International, Inc., as Lessee (the "Lessee") and Assignee desires to assume all of Assignor's rights, title and interest in certain railroad equipment bearing reporting marks and road numbers as listed on Exhibit A attached hereto, subject to the terms defined in said Lease Assignment.

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed as of the date and year first above written.

THE VAUGHN GROUP, INC.
By: Belfambel
Name: John V. Handelsman President and CEO
Title:
THE ANDERSONS, INC.
By: Caref South
Name: Gary Smith
Title: Vice President, Finance & Treasurer

Champion

STATE OF Ohi)	
COUNTY OF Butter) ss.:)	
On this day of December, 1999, before me personally appeared John V. Handelsman, to me personally known, who being by me duly sworn, says that he is President and CEO of The Vaughn Group, Inc., an Ohio corporation (the "Company"), that the foregoing instrument was signed on behalf of said Company by authority of its Board of Members and he acknowledges that the execution of the foregoing instrument was the free act and deed of said Company.		
A SE TIME	Rathy Vegele Notary Phiblic	
[Notarial Seal]	KATHY J. VOEGELE Notary Public, State of Ohio My Commission Expires Aug. 16, 2000	
My Commission Expinesium	m, comment and	
STATE OF OHIO)) ss.:	
COUNTY OF LUCAS)	
personally known, who being by me duly Treasurer, of The Andersons, Inc., an Ohi instrument was signed on behalf of said Co	999, before me personally appeared Gary Smith, to me y sworn, says that he is Vice President Finance and io corporation (the "Corporation"), that the foregoing proporation by authority of its Board of Directors and he pregoing instrument was the free act and deed of said Notary Public JULE ANN DIBBLE Notary Public, State of Ohio My Commission Expires 8-20-2006	

My Commission Expires:

Exhibit A

Eighteen (18) 1981 Ortner K-340 Rapid Discharge Hopper Rail Cars, 100 Tons, 16'2", Steel Construction Non lined with reporting marks and road numbers as listed below:

GNRR 801 **GNRR** 802 **GNRR** 803 **GNRR** 804 **GNRR** 805 **GNRR** 806 **GNRR** 807 **GNRR** 808 **GNRR** 809 **GNRR** 810 **GNRR** 811 **GNRR** 812 **GNRR** 813 **GNRR** 814 **GNRR** 815 **GNRR** 816 **GNRR** 817 **GNRR** 818